

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Southwestern-Jefferson Co Con (4000)**

Southwestern-Jefferson Co Con (4000)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$5,022,650	\$4,477,996	\$4,402,847	\$4,718,367	-2%	7%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$470,691	\$722,092	\$624,717	\$735,931	12%	18%
Group Health Insurance (222)	\$512,647	\$478,927	\$497,411	\$459,498	-3%	-8%
Noncertified Salaries (120)	\$328,998	\$301,838	\$386,503	\$445,631	8%	15%
Social Security-Certified Employee Retirement (212)	\$369,826	\$335,200	\$325,613	\$352,107	-1%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$233,147	\$194,434	\$194,546	\$221,824	-1%	14%
Computer Hardware (741)	\$140,753	\$122,693	\$173,205	\$200,216	9%	16%
Other Employee Benefits (241 to 290)	\$135,849	\$120,744	\$114,489	\$128,959	-1%	13%
Textbooks (630)	\$137,451	\$141,378	\$85,758	\$111,073	-5%	30%
Operational Supplies (611)	\$68,483	\$93,557	\$91,530	\$79,507	4%	-13%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$86,322	\$81,347	\$77,266	\$77,094	-3%	0%
Equipment (730)	\$6,399	\$18,082	\$40,752	\$75,712	85%	86%
Pre-2008 object code - temporary salaries (header) (130)	\$80,000	\$91,415	\$70,362	\$64,414	-5%	-8%
Public Employees Retirement Fund (214)	\$33,928	\$32,736	\$46,128	\$55,484	13%	20%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$17,598	\$64,978	\$93,228	\$37,279	21%	-60%
Severance/Early Retirement Pay (213)	\$81,770	\$45,915	\$36,165	\$35,122	-19%	-3%
Social Security-Noncertified Employee Retirement (211)	\$24,398	\$22,300	\$29,055	\$32,116	7%	11%
Other Purchased Professional and Technical Services (319)	\$44,231	\$2,600	\$165	\$25,007	-13%	> 500%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$28,732	\$24,373	\$24,451	\$23,518	-5%	-4%
Travel (580)	\$9,403	\$20,338	\$14,099	\$21,633	23%	53%
Purchased Property Services; Repairs and Maintenance Services (430)	\$8,714	\$2,494	\$0	\$18,061	20%	N/A
Transfer Tuition - Other (569)	\$0	\$0	\$0	\$11,329	N/A	N/A
Library Books (640)	\$19,841	\$13,418	\$18,644	\$11,303	-13%	-39%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$21,488	\$377	\$3,766	\$10,572	-16%	181%
Group Life Insurance (221)	\$9,041	\$8,775	\$8,959	\$10,509	4%	17%
Other General Supplies (615, 660 to 689)	\$80	\$3,615	\$5,984	\$7,893	216%	32%
Land and Easements (710)	\$0	\$0	\$10,941	\$6,295	N/A	-42%
Dues and Fees (810)	\$15,888	\$12,366	\$8,429	\$6,243	-21%	-26%
Advertising (540)	\$5,420	\$7,008	\$7,168	\$6,012	3%	-16%
Periodicals (650)	\$8,627	\$8,480	\$6,580	\$5,587	-10%	-15%
Purchased Professional and Technical Pupil Services (313)	\$61,445	\$17,497	\$23,325	\$4,426	-48%	-81%
Printing and Binding (550)	\$0	\$0	\$0	\$1,249	N/A	N/A
Connectivity (744)	\$0	\$0	\$59,645	\$866	N/A	-99%
Purchased Services; Student Transportation Services (510)	\$930	\$1,098	\$0	\$374	-20%	N/A
Unemployment compensation (230)	\$6,207	\$29,001	\$7,426	\$100	-64%	-99%

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Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$37	N/A	N/A
Wireless Equipment (743)	\$0	\$15,000	\$0	\$0	N/A	N/A
Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$12,000	\$0	N/A	-100%
Purchased Professional and Technical Instruction Services (311)	\$20,998	\$1,192	\$6,194	\$0	-100%	-100%
Food Purchases (614)	\$0	\$30	\$0	\$0	N/A	N/A
Transfer Tuition to Private Sources (563)	\$584	\$0	\$9,320	\$0	-100%	-100%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$20,625	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$0	\$320	\$0	\$0	N/A	N/A
Technology Related Professional Development (748)	\$223	\$0	\$10,332	\$0	-100%	-100%
Other Technology Hardware (746)	\$395	\$13,624	\$8,502	\$0	-100%	-100%
Purchased Property Services; Construction Services (450)	\$100	\$100	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$8,033,880	\$7,527,337	\$7,535,504	\$8,001,351	0%	6%
Student Instructional Support						
Certified Salaries (110)	\$374,709	\$437,572	\$464,077	\$533,368	9%	15%
Noncertified Salaries (120)	\$189,336	\$188,937	\$193,983	\$217,616	4%	12%
Group Health Insurance (222)	\$103,905	\$115,148	\$106,986	\$134,663	7%	26%
Social Security-Certified Employee Retirement (212)	\$30,354	\$33,019	\$34,777	\$39,202	7%	13%
Teacher Retirement Fund, After 7-1-95 (216)	\$23,331	\$30,581	\$31,399	\$34,349	10%	9%
Public Employees Retirement Fund (214)	\$19,212	\$21,068	\$22,662	\$26,532	8%	17%
Other Employee Benefits (241 to 290)	\$16,974	\$15,806	\$16,459	\$18,633	2%	13%
Social Security-Noncertified Employee Retirement (211)	\$13,949	\$14,033	\$14,485	\$16,368	4%	13%
Severance/Early Retirement Pay (213)	\$43,000	\$14,000	\$14,000	\$14,000	-24%	0%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$3,685	\$4,479	\$5,240	\$5,293	9%	1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,583	\$4,513	\$4,510	\$4,784	1%	6%
Operational Supplies (611)	\$6,057	\$2,755	\$5,266	\$3,013	-16%	-43%
Group Life Insurance (221)	\$1,707	\$997	\$1,087	\$1,551	-2%	43%
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$628	\$1,405	\$1,188	N/A	-15%
Dues and Fees (810)	\$0	\$0	\$0	\$428	N/A	N/A
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$0	\$68	N/A	N/A
Purchased Professional and Technical Staff Services (314)	\$2,580	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$833,382	\$883,536	\$916,336	\$1,051,056	6%	15%
Overhead and Operational						
Noncertified Salaries (120)	\$985,895	\$981,974	\$1,011,242	\$1,011,599	1%	0%
Purchased Services; Student Transportation Services (510)	\$523,974	\$415,810	\$411,497	\$387,622	-7%	-6%

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Light and Power - Other than Heating and Cooling (625)	\$330,203	\$503,326	\$330,559	\$362,418	2%	10%
Food Purchases (614)	\$267,040	\$263,567	\$272,671	\$300,172	3%	10%
Certified Salaries (110)	\$172,695	\$145,841	\$143,516	\$145,678	-4%	2%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$102,542	\$121,037	\$158,181	\$134,317	7%	-15%
Public Employees Retirement Fund (214)	\$108,000	\$114,064	\$121,865	\$128,779	4%	6%
Group Health Insurance (222)	\$162,397	\$112,023	\$98,172	\$117,751	-8%	20%
Gasoline and Lubricants (613)	\$75,755	\$84,323	\$98,171	\$94,252	6%	-4%
Social Security-Noncertified Employee Retirement (211)	\$97,016	\$90,235	\$79,114	\$80,023	-5%	1%
Operational Supplies (611)	\$39,277	\$44,085	\$56,778	\$48,945	6%	-14%
Pre-2008 object code - temporary salaries (header) (130)	\$44,020	\$29,261	\$39,412	\$45,125	1%	14%
Utility Services Water and Sewage (411)	\$50,447	\$23,764	\$28,678	\$32,716	-10%	14%
Other General Supplies (615, 660 to 689)	\$13,585	\$31,284	\$38,420	\$32,009	24%	-17%
Other Employee Benefits (241 to 290)	\$21,233	\$25,953	\$24,720	\$25,719	5%	4%
Heating and Cooling for Buildings - Gas (622)	\$22,799	\$13,335	\$18,290	\$25,710	3%	41%
Purchased Property Services; Repairs and Maintenance Services (430)	\$18,997	\$15,747	\$20,500	\$24,925	7%	22%
Telephone (531)	\$10,105	\$7,502	\$8,776	\$21,648	21%	147%
Teacher Retirement Fund, After 7-1-95 (216)	\$18,127	\$15,266	\$15,069	\$15,194	-4%	1%
Social Security-Certified Employee Retirement (212)	\$12,893	\$10,990	\$10,826	\$12,059	-2%	11%
Board Members Compensation (115)	\$12,650	\$12,275	\$11,800	\$11,550	-2%	-2%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$5,546	\$7,657	\$8,198	\$9,011	13%	10%
Dues and Fees (810)	\$3,008	\$3,266	\$7,573	\$7,684	26%	1%
Postage and Postage Machine Rental (532)	\$3,527	\$1,942	\$5,146	\$5,912	14%	15%
Utility Services Removal of Refuse and Garbage (412)	\$15,835	\$8,321	\$6,849	\$5,706	-23%	-17%
Bank Service Charges (871)	\$455	\$4,483	\$4,211	\$4,809	80%	14%
Tires and Repairs (612)	\$913	\$7,874	\$4,939	\$4,695	51%	-5%
Purchased Professional and Technical Board of Education Services (318)	\$130	\$139	\$161	\$3,876	134%	> 500%
Travel (580)	\$6,178	\$1,486	\$4,604	\$3,785	-12%	-18%
Other Purchased Professional and Technical Services (319)	\$6,116	\$0	\$3,249	\$3,075	-16%	-5%
Purchased Property Services; Cleaning Services (420)	\$1,691	\$1,816	\$2,654	\$2,668	12%	1%
Group Life Insurance (221)	\$2,509	\$2,398	\$2,570	\$2,463	0%	-4%
Equipment (730)	\$15,488	\$7,164	\$5,205	\$2,242	-38%	-57%
Land and Easements (710)	\$0	\$0	\$1,075	\$1,125	N/A	5%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$12,452	\$3,607	\$4,689	\$845	-49%	-82%
Miscellaneous Objects (876 to 899)	\$1,080	\$1,237	\$882	\$831	-6%	-6%
Other Communication Services (533 to 539)	\$0	\$5,349	\$3,135	\$150	N/A	-95%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2	\$1	\$0	\$15	73%	N/A

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Vehicles (731)	\$198,995	\$0	\$250,097	\$0	-100%	-100%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$1,705	\$0	N/A	-100%
Unemployment compensation (230)	\$0	\$12,576	\$0	\$0	N/A	N/A
Other Purchased Services (593)	\$1,031	\$920	\$849	\$0	-100%	-100%
Overhead and Operational Total	\$3,364,606	\$3,131,901	\$3,316,047	\$3,117,103	-2%	-6%
Nonoperational						
Purchased Property Services; Repairs and Maintenance Services (430)	\$216,271	\$150,941	\$275,170	\$558,429	27%	103%
Buildings (720)	\$397,860	\$440,067	\$420,067	\$460,067	4%	10%
Redemption of Principal (831)	\$388,047	\$398,047	\$398,047	\$389,957	0%	-2%
Interest on Bonds or Notes (832)	\$198,024	\$187,163	\$173,668	\$192,133	-1%	11%
Equipment (730)	\$28,374	\$63,179	\$87,157	\$103,935	38%	19%
Noncertified Salaries (120)	\$50,783	\$34,087	\$30,090	\$47,716	-2%	59%
Certified Salaries (110)	\$34,414	\$31,850	\$28,651	\$46,473	8%	62%
Operational Supplies (611)	\$756	\$11,621	\$31,572	\$34,615	160%	10%
Land and Easements (710)	\$0	\$0	\$497	\$5,003	N/A	> 500%
Social Security-Noncertified Employee Retirement (211)	\$3,885	\$2,277	\$2,212	\$3,650	-2%	65%
Teacher Retirement Fund, After 7-1-95 (216)	\$2,638	\$2,669	\$2,462	\$3,561	8%	45%
Social Security-Certified Employee Retirement (212)	\$2,633	\$2,436	\$2,192	\$3,326	6%	52%
Textbooks (630)	\$7,507	\$9,237	\$0	\$1,836	-30%	N/A
Bank Service Charges (871)	\$1,500	\$1,500	\$1,500	\$1,500	0%	0%
Public Employees Retirement Fund (214)	\$31	\$125	\$130	\$585	109%	350%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$295	\$193	\$156	\$261	-3%	67%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$0	\$250	N/A	N/A
Awards (875)	\$5,546	\$0	\$2,691	\$0	-100%	-100%
Postage and Postage Machine Rental (532)	\$0	\$0	\$200	\$0	N/A	-100%
Nonoperational Total	\$1,338,563	\$1,335,393	\$1,456,462	\$1,853,295	8%	27%
Grand Total	\$13,570,431	\$12,878,167	\$13,224,348	\$14,022,805	1%	6%